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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

	:	Chapter 11
In re:	:	
	:	Case No. 05-44481 (RDD)
DELPHI CORPORATION, et al,	:	
	:	Jointly Administered
Debtors.	:	
	:	

**RESPONSE OF SIEMENS BUILDING TECHNOLOGIES, INC. TO
THE DEBTORS' NINETEENTH OMNIBUS OBJECTION TO CLAIMS**

Siemens Building Technologies, Inc. ("Siemens"), creditor, responds to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankruptcy P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, and Consensually Modified and Reduced Claims (the "Objection") as follows:

JURISDICTION

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334.
2. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A).

RESPONSE TO OBJECTION

3. The Debtors filed the Objection to, among other claims, Siemens' Claim No. 15692 in Case No. 05-44640, in the amount of \$12,209.13. Siemens' claim was timely filed and it was filed as a secured claim based upon Siemens' mechanic's lien rights.

4. According to Siemens' books and records, there remains a balance due and owing to Siemens in the amount of \$11,309.13. A true and correct copy of Siemens' account receivable report is attached hereto as Exhibit A.

5. The Debtors have alleged that only \$5,506.56 remains due and owing. This is not an accurate amount of Siemens pre-petition claim. The filing of a proof of claim constitutes *prima facie* evidence of its amount and validity. Fed. R. Bankr. P. 3001(f). Pursuant to Rule 3001(f), an objecting party has the burden of producing some evidence to overcome this rebuttable presumption.

6. As expressly provided in Rule 3001(f), more than conclusive statements denying liability are necessary to rebut the presumption raised by the timely filing of a proof of claim. *In re Brown*, 221 B.R. 46, 48 (Bankr. S.D. Ga. 1998). Indeed, "[t]o overcome this *prima facie* evidence, the objecting party must come forth with evidence which, is believed, would refute at least one of the allegations essential to the claim." *In re Reilly*, 245 B.R. 768, 773 (B.A.P. 2d Cir. 2000).

7. The Debtors have alleged, without any factual support whatsoever, that the Siemens claim should be reduced. The Debtors have not met their burden under Rule 3001. As such, Siemens' claim should be modified and allowed in the amount of \$11,309.13, the amount shown to be due on Exhibit A hereto.

WHEREFORE, the Claimant, Siemens Building Technologies, Inc., prays that this Court deny the Objection filed by the Debtors, and allow Siemens' Claim No. 15692 in the modified amount of \$11,309.13.

This 9th day of August, 2007.

Respectfully submitted,

Forman Holt Eliades & Ravin, LLC

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Attorneys for Siemens Building Technologies, Inc.

CERTIFICATE OF SERVICE

I, Lauren Newman, hereby certify that a true and correct copy of the foregoing Response of Siemens Building Technologies, Inc. to Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankruptcy P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claim, and (D) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, and Consensually Modified and Reduced Claims, has been served upon the following parties in interest by facsimile and/or regular U.S. Mail on the 9th day of August, 2007.

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